

ALABAMA DEPARTMENT OF REVENUE SALES, USE & BUSINESS TAX DIVISION  
ADMINISTRATIVE CODE

CHAPTER 810-6-5

USE TAX LAW; CONTRACTORS GROSS RECEIPTS TAX; LODGINGS TAX; RENTAL  
TAX; UTILITY TAXES; MISCELLANEOUS RULES

810-6-5-.30.01      Filing And Paying State Rental Tax And State-  
Administered County And Municipal Rental Taxes  
On A Quarterly, Semi-Annual, Or Annual Basis  
(Repealed 11/14/22).

(REPEALED)

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**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5),  
40-23-31, 40-23-83, 40-23-7, 11-3-11.3, 11-51-207, 40-12-224.

**History: New Rule:** Filed September 15, 1998, effective October  
20, 1998. **Amended:** Published September 30, 2021, effective  
November 14, 2021. **Repealed:** Published September 30, 2022;  
effective November 14, 2022.